

आयकर कपातीबाबतचे विवरण आहरण व संवितरण  
इलेक्ट्रॉनिक पध्दतीने सादर करण्याबाबत.

महाराष्ट्र शासन  
वित्त विभाग

शासन परिपत्रक क्र.आयकर-२००४/प्र.क्र.६३/अर्थवळ,  
मंत्रालय, मुंबई ४०० ०३२.  
दिनांक:- १६ मार्च, २००७.

वाचा:- या विभागाचे समक्रमांकाचे दिनांक २७ जून, २००५ चे पृष्ठांकन.

परिपत्रक:-

आयकर विभागाने आयकराच्या एकसूत्रीपणा व पारदर्शकतेसाठी विविध कार्यालयातून शासकीय कर्मचा-यांच्या आयकर कपातीबाबतचे विवरण प्रपत्रात त्रैमासिक व वार्षिक अशा दोन कालावधीकरिता विहित मार्गाने सादर करण्याच्या सूचना दिल्या आहेत. सदर सूचना या वरील पृष्ठांकनाद्वारे मंत्रालयातील सर्व विभागाच्या सचिवांच्या निदर्शनास ई-मेलद्वारे आणण्यात आल्या असून, उपलब्ध ई-मेल पत्त्यंवरही पाठविण्यात आलेले आहे. परंतु, सदरहू पृष्ठांकनातील सूचनांचे पालन अद्यापही होत नाही, असे आढळून आले आहे. सर्व आहरण व संवितरण अधिका-यांच्या सुलभतेसाठी सदर सूचना पुनश्च: [www.maharashtra.gov.in](http://www.maharashtra.gov.in) या शासनाच्या संकेतस्थळावर, तसेच वित्त विभागाच्या [finance.mah.gov.in](http://finance.mah.gov.in) या संकेतस्थळावर उपलब्ध करून देण्यात आलेल्या आहेत. तरी सर्व आहरण व संवितरण अधिका-यांनी या सूचनांचे अवलोकन करून, त्यांच्या कार्यालयातील अधिकारी/कर्मचारी यांच्या आयकर कपातीबाबतचा मासिक अहवाल केंद्र शासनाला इलेक्ट्रॉनिक स्वरूपात उपलब्ध करून देण्याबाबतची कार्यवाही करावी.

सदर शासन परिपत्रक महाराष्ट्र शासनाच्या [WWW.maharashtra.gov.in](http://WWW.maharashtra.gov.in) या वेबसाईटवर उपलब्ध करण्यात आले असून, त्याचा संकेतांक २००७०३१६११५२३३००१ असा आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने.



( वि.रा. शिरसाट )

उप सचिव, वित्त विभाग.

प्रत :-

- १) मा. राज्यपालांचे कार्यालय,
- २) मुख्यमंत्र्यांचे सचिव,
- ३) मुख्य सचिवांचे स्वीय सहाय्यक,
- ४) मंत्रालयातील सर्व विभागांचे अपर मुख्यसचिव / प्रधान सचिव / सचिव,

( कृ.मा.प. )

- ५) मंत्रालयाच्या निरनिराळ्या विभागाच्या अर्धीन असलेले सर्व विभाग प्रमुख व कार्यालय प्रमुख,  
६) सर्व मंत्री व राज्यमंत्री यांचे स्वीय सहायक,  
\*७) सचिव, महाराष्ट्र लोकसेवा आयोग, मुंबई,  
\*८) सचिव, महाराष्ट्र विधानमंडळ सचिवालय, मुंबई,  
\*९) प्रबंधक, मूळ न्याय शाखा, उच्च न्यायालय, मुंबई,  
\*१०) प्रबंधक, अपील शाखा, उच्च न्यायालय, मुंबई,  
११) सर्व जिल्ह्यांचे जिल्हाधिकारी,  
१२) सर्व जिल्हा परिषदांचे मुख्य कार्यकारी अधिकारी,  
१३) मुख्य लेखापाल, मुंबई महानगर पालिका, मुंबई,  
१४) सर्व महानगरपालिकांचे मुख्य लेखापाल,  
१५) महालेखापाल- १ (लेखा व अनुज्ञेयता) महाराष्ट्र, मुंबई (१० प्रती),  
१६) महालेखापाल- १ (लेखा व अनुज्ञेयता) महाराष्ट्र, नागपूर (१० प्रती),  
१७) महालेखापाल- १ (लेखा परीक्षा) महाराष्ट्र, मुंबई (१० प्रती),  
१८) महालेखापाल- १ (लेखा परीक्षा) महाराष्ट्र, नागपूर (१० प्रती),  
१९) अधिदान व लेखा अधिकारी, मुंबई (१० प्रती),  
२०) निवासी लेखाधिकारी, मुंबई,  
२१) निवड नस्ती अर्थबळ, वित्त विभाग, मंत्रालय, मुंबई.

( सोबत आयकर निदेशालय (पध्दती) ए.आर.ए. सेन्टर, भू-तल ई-२ झण्डेवाला एक्सटेंशन, केंद्र शासन, नवी दिल्ली यांचे परिपत्रक क्रमांक-F.No.sw/3/9/2004-DIT (S)-Demat 2692, दिनांक १९ मे, २००५ ची Lotus Note/Email मार्फत प्रत ).

क्रमांक-आयकर-२००४/प्र.क्र.६३/अर्थबळ.

महाराष्ट्र शासन,  
वित्त विभाग, मंत्रालय,  
मुंबई-४०० ०३२.  
दिनांक ३० जून, २००५.

**माहितीसाठी व मार्गदर्शनासाठी:-**

- १) मा. राज्यपालांचे कार्यालय,
- २) मा. मुख्यमंत्र्यांचे सचिव,
- ३) मुख्य सचिवांचे स्वीय सहाय्यक,
- ४) मंत्रालयातील सर्व विभागांचे अपर मुख्य सचिव/प्रधान सचिव/सचिव,
- ५) सर्व मंत्रालयीन विभाग,
- ६) सर्व मंत्री व राज्यमंत्री यांचे स्वीय सहाय्यक,
- ७) सचिव, महाराष्ट्र लोकसेवा आयोग, मुंबई,
- ८) प्रधान सचिव, महाराष्ट्र विधानमंडळ सचिवालय, मुंबई,
- ९) प्रबंधक, मूळ न्याय शाखा, उच्च न्यायालय, मुंबई,
- १०) प्रबंधक, अपील शाखा, उच्च न्यायालय, मुंबई,
- ११) सर्व जिल्ह्यांचे जिल्हाधिकारी,
- १२) सर्व जिल्हा परिषदांचे मुख्य कार्यकारी अधिकारी,
- १३) मुख्य लेखापाल, मुंबई महानगरपालिका, मुंबई,
- १४) सर्व महानगरपालिकांचे मुख्य लेखापाल,
- १५) महालेखापाल-१ (लेखा परीक्षा), महाराष्ट्र राज्य, मुंबई,
- १६) महालेखापाल-१ (लेखा व अनुज्ञेयता ), महाराष्ट्र राज्य, मुंबई ,
- १७) महालेखापाल-२ (लेखा व अनुज्ञेयता ), महाराष्ट्र राज्य, नागपूर ,
- १८) महालेखापाल-२ (लेखा परीक्षा ), महाराष्ट्र राज्य, नागपूर,
- १९) अधिदान व लेखा अधिकारी, मुंबई,
- २०) निवासी लेखापरीक्षा अधिकारी, मुंबई,
- २१) निवड नस्ती, अर्थबळ.

त्यांना अशी विनंती करण्यात येते की, केंद्र सरकारच्या या परिपत्रकातील माहिती त्यांनी त्यांच्या प्रशासकीय नियंत्रणाखालील सर्व आहरण व संवितरण अधिका-यांच्या निदर्शनास आणावे. तसेच सदर परिपत्रक वित्त विभागाच्या Website (Finance. mah. nic-in ) वर व शासनाच्या Website (WWW. maharashtra. gov. in ) वर ही ठेवण्यात आले आहे.

आपला,  
( सु. सा. गायकवाड )  
सह सचिव, वित्त विभाग.

Tel No.23593179  
Fax:011-23555705  
Email:dit@nda.vsnl.net.in

**DIRECTOR GENERAL OF INCOME TAX (SYSTEMS)**  
ARA Centre, Ground Floor, E-2, Jhandewalan Extension,  
New Delhi-110055

F.NO.SW/3/9/2004-DIT(S)-Demat 2692

Dated:19<sup>th</sup> May,2005

To

The Finance Secretary  
Government of Maharashtra  
State Secretariat, Mumbai, Maharashtra.

**Subject:Scheme for dematerializaion of TDS certificates.**

Sir/Madam,

The Finance (No.2) Act,2004 has made certain amendments in the Income-tax Act to enable dematerialization of certificates of tax deducted at source. This will require certain changes in the procedures relating to filing of returns of tax deducted at source by the deductors. For a complete and effective dematerialization of the certificates, it is essential that all deductors obtain a tax deduction and collection account number (TAN) and file quarterly statements of tax deducted at source within the due time. It is also essential that all persons and employees who have taxable income obtain a permanent account number (PAN).

2. A brief note in this regard has been prepared by the Directorate and the same is being forwarded for information. Details and forms for application for TAN and PAN are also being forwarded along with the note. The contents of the note may kindly be brought to the notice of all the Drawing and Disbursing Officers under your jurisdiction for compliance.

Yours faithfully  
**(V.S.Mathur)**

Encl:As above

Director General of Income Tax (Systems)

**Tax Deducted at Source (TDS) up to 31/3/2005**

Under the provisions of the Income-tax Act, 1961, persons responsible for paying certain incomes (called deductors) are required to deduct tax at source while paying the income. In case where deduction is made on behalf of the Government, tax is deposited through book entry on the same day on which it is deducted.

For deductions made up to 31/3/2005, the deductor is required to furnish annual return of TDS. The return contains details of persons from whose income tax has been deducted (deductees), their Permanent Account Number (PAN) and details of tax deposited in bank etc. All Government deductors are required to furnish these TDS returns in electronic format in the forms which are prescribed in the Income-tax Rules for this purpose. These are :-

Form No.	Details	Periodicity	Due Date
24	TDS from Salaries	Annual	30 <sup>th</sup> June
26	TDS from Payments Other than Salaries	Annual	30 <sup>th</sup> June
27	TDS from Payment made to non-residents	Quarterly	14 <sup>th</sup> Day from the end of the quarter

**Tax Collection at Source (TCS) up to 31/3/2005**

In case of TCS, a seller is required to collect tax at a specified percentage from the buyer of the goods. TCS is also required to be made at the time of grant of certain contracts/leases, [Section 206C (1C)]. The tax collected is required to be deposited to the government account through challan number 281 in designated branches of authorized banks. For tax collected at source up to 31/3/2005, an annual TCS return is required to be filed giving details of parties from whom tax has been collected, their PAN etc. The said return is required to be filed by 30<sup>th</sup> June in form No. 27E.

The forms mentioned above can be downloaded from the Income Tax Department Website ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) or the website of TIN ([www.tin-nsdl.com](http://www.tin-nsdl.com)).

### **Procedure from 1<sup>st</sup> April, 2005 onwards :**

With effect from 1<sup>st</sup> April, 2005 deductors/collectors of tax are required to furnish quarterly statements of tax deducted/collected at source. The details are as follows.

<b>Quarter ending</b>	<b>Due Date</b>
<b>30<sup>th</sup> June</b>	<b>15<sup>th</sup> July</b>
<b>30<sup>th</sup> September</b>	<b>15<sup>th</sup> October</b>
<b>31<sup>st</sup> December</b>	<b>15<sup>th</sup> January</b>
<b>31<sup>st</sup> March</b>	<b>30<sup>th</sup> April</b>

### **Forms**

<b><u>Nature</u></b>	<b><u>Form No.</u></b>
<b>TDS from Salary</b>	<b>24Q</b>
<b>TDS from payments other than Salary</b>	<b>26Q</b>
<b>Tax Collection at Source</b>	<b>27EQ</b>
<b>Verification form for TDS/TCS statement in computer media</b>	<b>27A</b>

The quarterly statements contain the deductee wise break up of tax deducted and tax deposited. On a successful matching of data relating to deposit of tax in bank, the individual ledger accounts of deductees will be credited. The ledger account will be based on PAN. After the end of the financial year, a consolidated tax statement will be sent to individual deductees.

### **Electronic filling of TDS and TCS returns**

The Income-tax Act provides for mandatory filing of TDS and TCS returns in computer media in case of Government tax deductors/collectors. The returns are to be filed in accordance with the respective schemes for electronic filing which have been notified by the Central Board of Direct Taxes (CBDT). The returns in electronic media are to be filed in the forms prescribed under the Income-tax Rules in accordance with the data structure to be provided by the e-filing Administrator. The data structure for annual e-TDS returns has already been notified and is available on the websites of the Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) and TIN ([www.tin-nsdl.com](http://www.tin-nsdl.com)).

Electronic TDS and TCS returns are to be filed with the e-TDS intermediary, i.e. M/s National Securities Depository Limited (NSDL) who

have set up Facilitation Centres called TIN-FC's in various cities. Details regarding location of TIN-FCs is available on the website of TIN ([www.tin-nsdl.com](http://www.tin-nsdl.com)).

It is mandatory to give the following information in the TDS/TCS returns :

- a) TAN of the deductor.
- b) PAN of deductees / parties from whom tax has been deducted or collected.
- c) Details of deposit of tax deducted / collected in bank.
- d) Form No.27A in case of e-TDS returns and Form No. 27B in case of e-TCS returns, in paper format duly, signed and verified by the deductor.

#### **Tax deduction and collection Account Number (TAN)**

All persons, who are required to deduct or collect tax at source, are required by law, apply for allotment of TAN. The application is to be made in form No. 49B (copy enclosed). The duly filled in application form, along with the requisite fees of RS.50 + Service tax (as applicable), is to be deposited at any of the TIN-Facilitation Centers (TIN-FCs). The details of such centers are available at TIN website ([www.tin-nsdl.com](http://www.tin-nsdl.com)) . Applications can also be made online through the TIN website. Detailed FAQs on TAN have been prepared and are enclosed. Changes in the data on the basis of which TAN was allotted can be made through a TAN change request form (copy enclosed). Penalty of Rs.10,000/- can be imposed in cases of failure to apply for allotment of TAN or for non-quoting of TAN.

#### **Permanent Account Number (PAN)**

Every person, including employees, having taxable income is required to apply for allotment of PAN in form No.49 A (copy enclosed). Changes in PAN data can be made through a PAN change request form (copy enclosed). It is mandatory to quote PAN while entering into certain transactions. PAN is also to be intimated to the person who is to deduct/collect tax at source who will state the same in tax deduction certificate and return for tax deducted at source. A penalty of Rs.10,000/- can be levied for failure to apply for allotment of PAN or intimating or quoting of wrong PAN.

*[See section 203A and rule 114A]*

**To,**

.....

.....

Assessing Officer Code (TDS / TCS)	
Area code	
AO Type	
Range Code	
AO Number	

[ Please refer to instructions before filling up the form ]

**(a) Central / State Government:**

Central Government ☐ State Government ☐ Local Authority (Central Govt.) ☐  
Local Authority (State Govt.) ☐

[illegible][illegible][illegible][illegible][illegible]

Statutory Body ☐ Autonomous Body ☐

[illegible][illegible][illegible]



## (c) Company (See Note 1) :

Tick the appropriate entry

Government Company/Corporation ☐ established by a Central Act      Government Company/Corporation ☐ established by a State Act      Other ☐ Company

Title (M/s) ☐ (tick if applicable)

Name of Company

Designation of the person responsible  
for \* making payment / collecting tax

**(d) Branch/Division of a Company:**

Tick the appropriate entry

Government Company/Corporation established by a Central Act ☐ Government Company/Corporation established by a State Act ☐ Other ☐ Company

Title (M/s) ☐ (tick if applicable)

Name of Company

Name of Division

Name/Location of Branch

Designation of the person responsible  
for \* making payment / collecting tax

**(e) Individual / Hindu Undivided Family (Karta) - (See Note 2) :**

Tick the appropriate entry

Individual ☐ Hindu Undivided Family ☐

Title (tick the appropriate entry for individual)

Shri  Smt.  Kumari

Last Name / Surname

First Name

Middle Name

**(f) Branch of Individual Business (Sole proprietorship concern)/ Hindu Undivided Family (Karta)**

Tick the appropriate entry

Branch of Individual business ☐ Branch of Hindu Undivided Family ☐

Individual/ Hindu Undivided Family (Karta):

Title (tick the appropriate entry for individual)

Shri  Smt.  Kumari

Last Name / Surname

First Name

Middle Name

Name/Location of branch

**(g) Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person (See Note 3) :**

Name



## Instructions for filling up Form 49B

- (a) Form is to be filled legibly in **ENGLISH** in **BLOCK LETTERS** and in **BLACK INK** only.
- (b) Each box, wherever provided, should contain only one character (alphabet/number/punctuation mark) leaving a blank box after each word.
- (c) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
- (d) Deductors are required to provide details of Assessing Officer (TDS / TCS) in the application. These details can be obtained from the Income Tax Office.
- (e) The deductor/collector must fill up Area Code, AO Type, Range Code and AO Number. If the applicant is unable to determine the details, TIN Facilitation Centre (TIN-FC) may assist it in doing so.
- (f) Form should be filled up completely.
- (g) 'Designation of the person responsible for making payment/collecting tax' field is mandatory to fill up, wherever applicable.
- (h) The address of applicant should be an Indian Address only.

Item No.	Item Details	Guidelines for filling up the form
1	Name	Deductor/Collector shall fill the details of its name depending on its category in <b>only one</b> of the fields 1 (a) to 1 (h) specified in the form. If deductor/collector fills details in more than one category, the application form will be rejected.
1 (a)	Name – Central / State Government	<p>Central / State Government / Local Authority deductor/collector will fill up the name in this field. <u>Name of Office is mandatory</u>. Name of Organisation/Department/Ministry may be filled with relevant details.</p> <p>For example, if <b>Directorate of Income Tax (systems) in Income Tax Department</b> is applying for a TAN, it will fill the Name fields as:</p> <p><b>Name of Office : DIRECTORATE OF INCOME TAX (SYSTEMS)</b>  <b>Name of Organisation : INCOME TAX DEPARTMENT</b>  <b>Name of Department : DEPARTMENT OF REVENUE</b>  <b>Name of Ministry : MINISTRY OF FINANCE</b></p> <p><b>Central/State Government/Local Authority Deductor/Collector</b> – will select its appropriate entry by ticking in the relevant box for Central Government or State Government or Local Authority (Central Govt) or Local Authority (State Govt.).</p>
1 (b)	Name – Statutory / Autonomous Bodies	<p>Name of Office is Mandatory.</p> <p>Relevant Box for Statutory Body or Autonomous Body is to be ticked by the deductor/collector.</p> <p>For example, if <b>Bandra office of Brihanmumbai Municipal Corporation</b> is applying for a TAN, it will fill the Name fields as:</p> <p><b>Name of Office : BRIHANMUMBAI MUNICIPAL CORPORATION, BANDRA</b>  <b>Name of Organisation : BRIHANMUMBAI MUNICIPAL CORPORATION</b></p> <p>Statutory/Autonomous Bodies will select its appropriate entry by ticking in the relevant box.</p>
1 (c)	Name – Company	<p>If the deductor/collector is a company (e.g. a bank), this point is applicable. It is mandatory to fill the 'Name of Company'.</p> <p>This category is to be filled by the company if it is applying TAN for the company as whole. In case company wants to apply different TANs for different divisions/branches point 1(d) should be filled.</p> <p>Name should be provided without any abbreviations. Different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' or 'Limited' only.</p> <p>For example,</p> <p><b>Name of Company : ABC PRIVATE LIMITED</b></p> <p>Category of company– Deductor/Collector will select its appropriate entry by ticking in the relevant box.</p>
1(d)	Branch of a company	<p>If Branch/Division of a Company is applying for its separate TAN, it will mention the Name and Location of the Branch (in whose name TAN is sought) in this field. Different Branches of a company applying for separate TANs will fill this field.</p> <p>For example, <b>Cement Division of ABC Private Limited located at Andheri</b> will fill as:</p> <p><b>Name of Company : ABC PRIVATE LIMITED</b>  <b>Name of Division : CEMENT DIVISION</b>  <b>Name/Location of Branch : ANDHERI BRANCH</b></p> <p><b>OR,</b></p> <p><b>ABC Bank of India – Nariman Point Branch, Mumbai</b> will be written as:</p> <p><b>Name of Company : ABC BANK OF INDIA</b>  <b>Name of Division :</b>  <b>Name/Location of Branch : NARIMAN POINT BRANCH, MUMBAI</b></p> <p>Category of a company – Deductor/Collector will select its appropriate entry by ticking in the relevant box.</p>
1 (e)	Name – Individual/Hindu Undivided Family (Karta)	<p>First Name is Mandatory. Name of the deductor/collector should be written in full and not in abbreviated form. As an exception, very large Middle names may be abbreviated. Name should not be prefixed with Shri, Smt., M/s, Kumari, Late, Major, Dr., etc. In case name is prefixed with Title, application may be rejected.</p> <p>Individuals/ HUFs (Karta) must state their full expanded name and fill in the appropriate fields for Last, Middle or First Name.</p> <p>For example, <b>Dinesh Kumar Garg</b> will be written as:</p> <p><b>Last Name/Surname : DINESH</b>      <b>First Name : KUMAR</b>      <b>Middle Name : GARG</b></p> <p><b>Or,</b> if middle name is not there, it will be left blank. For example, <b>Gunjan Bansal</b> will be written as :</p> <p><b>Last Name/Surname : GUNJAN</b>      <b>First Name : BANSAL</b>      <b>Middle Name :</b></p> <p>If a <b>Sole Proprietor/HUF</b> wants to obtain a single TAN in his/her name for all businesses run by him/her/it, then he/she/it shall fill name in this field.</p> <p>Deductor/Collector will select its appropriate entry (i.e. Individual / Hindu Undivided Family) by ticking in the relevant box.</p> <p>Individual shall select its appropriate entry by ticking in the relevant box for 'Shri', 'Smt', 'Kumari'. HUF will leave the mentioned fields blank.</p>

1(f)	Branch of Individual Business(Sole Proprietorship concern)/ Hindu Undivided Family (HUF)	<p>This field will be filled only if TAN is being applied for branch of Individual Business (Sole Proprietorship Concern)/Hindu Undivided Family.</p> <p>Other Title (Dr. Late, Smt etc.) related rules given in Item No. 1(e) will be applicable here also.</p> <p>In case an Individual/HUF wants to obtain separate TANs for different businesses being run by him/it, this category will be applicable. Hence, the name of the concern will be filled in the field for Name/Location of Branch. Name of Branch should be entered in the relevant field.</p> <p>For example,</p> <table><tr><td><b>Last Name/Surname</b></td><td><b>First Name</b></td><td><b>Middle Name</b></td></tr><tr><td><b>KOHLI</b></td><td><b>BHUWAN</b></td><td></td></tr></table> <p><b>Name/Location of Branch : WELLWORTH BOOK HOUSE</b></p> <p>Deductor/Collector will select its appropriate category (i.e. Individual / Hindu Undivided Family) by ticking in relevant box for Individual or Hindu Undivided Family</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>KOHLI</b>	<b>BHUWAN</b>																	
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1 (g)	Firm/Association of persons/ Association of persons (Trusts)/ Body of Individuals/Artificial Juridical Person.	The Name of the Firm/Association of persons/Association of persons (Trusts)/Body of Individuals/Artificial Juridical Person will be written in full in the field provided.																						
1(h)	Branch of Firm/Association of Persons/Association of Persons (Trusts)/Body of Individuals/ Artificial Juridical Person	<p>If different branches of a firm are applying for separate TANs, this category is applicable. The Name of Firm/ AOP/etc. will include the description of the branch. Name of Branch should be entered in the relevant field.</p> <p>For example,</p> <table><tr><td><b>Name of Firm</b></td><td><b>: SHAH &amp; COMPANY</b></td></tr><tr><td><b>Name/Location of Branch</b></td><td><b>: FORT BRANCH</b></td></tr></table>	<b>Name of Firm</b>	<b>: SHAH &amp; COMPANY</b>	<b>Name/Location of Branch</b>	<b>: FORT BRANCH</b>																		
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2	Address	<b>Deductor/Collector shall mention the address of the location where the tax is being deducted.</b> It is compulsory for the deductor/collector to mention at least two details out of four ie (Flat/Door/Block No., Name of Premises/Building/Village, Road/Street/Lane/Post Office and Area/Locality/Taluka/Sub Division). Town/City/ District, State, Union Territory and <b>PIN Code</b> are mandatory. The applicant should not mention a foreign address.																						
2	Telephone Number and e-mail ID	<p>(1) If Telephone Number is mentioned, STD Code is mandatory,</p> <p>(2) In case of mobile number, country code should be mentioned as STD Code.</p> <table><tr><td><b>STD Code</b></td><td><b>Telephone No.</b></td></tr><tr><td><div><div></div><div></div><div></div><div></div><div></div><div></div></div></td><td><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></td></tr><tr><td colspan="3"><b>Where ‘91’ is the country code of India.</b></td></tr><tr><td colspan="3"><p>(3) It is <b>mandatory</b> for applicants to mention either their telephone number or an e-mail id so that they can be contacted in case of any discrepancy in the application form.</p><p>(4) Applicants may provide their valid e-mail IDs for receiving intimation about the status of their application through e-mail</p></td></tr><tr><td>3</td><td>Nationality of Deductor/Collector</td><td>This field is mandatory for all categories of deductor/collector.</td></tr><tr><td>4</td><td>Permanent Account Number (PAN)</td><td>Deductor/Collector will mention the existing 10-digit Permanent Account Number allotted to it, if any, else leave this field blank.</td></tr><tr><td>5</td><td>Existing Tax Deduction Account Number (TAN)</td><td>If a deductor has existing TAN in old format, it will mention the same in this field.</td></tr><tr><td>6</td><td>Existing Tax Collection Account Number (TAN)</td><td>If a collector has Tax Collection Account Number in the old format, it will mention the same in this field.</td></tr></table>	<b>STD Code</b>	<b>Telephone No.</b>	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<b>Where ‘91’ is the country code of India.</b>			<p>(3) It is <b>mandatory</b> for applicants to mention either their telephone number or an e-mail id so that they can be contacted in case of any discrepancy in the application form.</p> <p>(4) Applicants may provide their valid e-mail IDs for receiving intimation about the status of their application through e-mail</p>			3	Nationality of Deductor/Collector	This field is mandatory for all categories of deductor/collector.	4	Permanent Account Number (PAN)	Deductor/Collector will mention the existing 10-digit Permanent Account Number allotted to it, if any, else leave this field blank.	5	Existing Tax Deduction Account Number (TAN)	If a deductor has existing TAN in old format, it will mention the same in this field.	6	Existing Tax Collection Account Number (TAN)	If a collector has Tax Collection Account Number in the old format, it will mention the same in this field.
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### GENERAL INFORMATION FOR TAN APPLICANTS

- Deductor/Collector can obtain Form 49B in the format prescribed by Income Tax Department from TIN-FCs, any other stationery vendor providing such forms or freely download it from NSDL website ([www.tin-nsdl.com](http://www.tin-nsdl.com)) or from Income Tax Department website ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in))
- The fee for processing of TAN application to be paid to TIN-FCs is Rs. 50/- (Plus service tax, as applicable).
- In case the applicant has already been allotted a ten digit alphanumeric TAN, it will not apply again as having or using more than TAN is illegal. However, different branches/divisions of a deductor/collector may apply for separate TAN for each branch/division.
- In case deductor/collector has already been allotted TAN and wants any change in particulars (e.g. name, address etc.), it can fill up 'Form for changes for Correction in TAN data for TAN allotted' and submit the same at any TIN-Facilitation Centre.
- Deductor/Collector will receive an acknowledgment containing a 14 digit unique number from the TIN-FC on submission of Form 49B. This acknowledgment number can be used by the deductor/collector for tracking the status of its application.
- For more information  
Visit us at <http://www.tin-nsdl.com>  
Call TIN Support Desk at 022- 24994650  
e-mail us at [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in)  
Write to : National Securities Depository Limited, A Wing, 3rd Floor, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai – 400 013.

## Instructions for filling up 'Form for Changes or Correction in TAN data for TAN allotted'

- (a) Form to be filled legibly in **ENGLISH in BLOCK LETTERS** and in **BLACK INK** only.
- (b) **Mention 10 digit TAN correctly on top of the form.**
- (c) Each box, wherever provided, should contain only one character (alphabet/number/punctuation mark) leaving a blank box after each word.
- (d) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
- (e) For changes or correction in TAN data, **fill all columns of the form** and **tick box on left margin of appropriate row where change/correction is required.**
- (f) Please submit the proof of TAN, details of which being changed and proof of TAN/s to be surrendered/cancelled. Applicant may submit the TAN allotment letter received from Income Tax Department as a proof of TAN. In case the applicant does not have TAN allotment letter, he can submit a printout of his TAN details using TAN search facility provided at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.tin-nsdl.com](http://www.tin-nsdl.com).
- (g) In case the applicants address changes to a different city and the new address falls under different RCC (Regional Computer Centre of Income Tax Department) then applicant needs to apply for a new TAN in form no. 49B. For RCC vs. City details please visit [www.tin-nsdl.com](http://www.tin-nsdl.com).
- (h) The address of applicant should be an Indian Address only.
- (i) 'Designation of the person responsible for making the payment' field is mandatory to fill up, wherever applicable.

Item No.	Item Details	Guidelines for filling the form
1	Category of Deductor	Deductor shall tick the appropriate category specified from (a) to (h) in the form.
2 (a)	Name – Central / State Government	<p>Central Government/ State Government / Local Authority deductors will fill up the name in this field. Name of Office is mandatory. Name of Organisation/Department/Ministry may be filled with relevant details.</p> <p>For example, if <b>Directorate of Income Tax (systems) in Income Tax Department</b> is applying for change/correction in details, it will fill the Name fields as:</p> <p><b>Name of Office :</b> <b>DIRECTORATE OF INCOME TAX (SYSTEMS)</b></p> <p><b>Name of Organisation :</b> <b>INCOME TAX DEPARTMENT</b></p> <p><b>Name of Department:</b> <b>DEPARTMENT OF REVENUE</b></p> <p><b>Name of Ministry:</b> <b>MINISTRY OF FINANCE</b></p> <p><b>Category of Central Government/State Government / Local Authority Deductor</b> – Deductor will select its appropriate category by ticking against the relevant box for Central Government or State Government or Local Authority (Central Govt) or Local Authority (State Govt.).</p>
2 (b)	Name – Statutory / Autonomous Bodies	<p>Name of Office is Mandatory.</p> <p>Name of Organisation may be filled with relevant details.</p> <p>For example, if <b>Bandra office of Brihanmumbai Municipal Corporation</b> is filing the form, it will fill the Name fields as:</p> <p><b>Name of Office:</b> <b>MUNICIPAL CORPORATION, BANDRA</b></p> <p><b>Name of Organisation:</b> <b>BRIHANMUMBAI MUNICIPAL CORPORATION</b></p> <p>Category of Statutory/Autonomous Bodies Deductor – Deductor will select its appropriate category by ticking against the relevant box for Statutory/Autonomous body.</p>
2 (c)	Name – Company	<p>If the deductor is a company (e.g. a bank), this category is applicable. It is mandatory to fill the 'Name of Company'.</p> <p>This category is to be filled by the Company if it has taken a TAN for the company as a whole. In case company has taken different TANs for different divisions/branches, point 2(d) is applicable.</p> <p>Name should be provided without any abbreviations. Different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are <b>not allowed</b>. It should be 'Private Limited' or 'Limited' only.</p> <p>For example,</p> <p><b>Name of Company:</b> <b>ABC PRIVATE LIMITED</b></p> <p>Category of company– Deductor will select its appropriate category by ticking against the relevant box for 'Central Government Company/Corporation established under the Central Act' or 'State Government Company/Corporation established under the State Act' or 'other company'.</p>
2(d)	Branch of a company	<p>If Branch/division of a Company has obtained separate TAN, it will mention the Name and Location of the Branch or Name of Division (in whose name TAN is sought) in this field. Branches of company having separate TANs will fill this field.</p> <p>For example, the, <b>Cement Division of of ABC Private Limited located at Andheri</b> will fill as:</p> <p><b>Name of Company:</b> <b>ABC PRIVATE LIMITED</b></p> <p><b>Name of Division:</b> <b>CEMENT DIVISION</b></p> <p><b>Name/Location of Branch:</b> <b>ANDHERI BRANCH</b></p> <p><b>OR,</b></p> <p><b>ABC Bank of India – Nariman Point Branch, Mumbai</b> will be written as:</p> <p><b>Name of Company:</b> <b>ABC BANK OF INDIA</b></p> <p><b>Name of Division:</b></p> <p><b>Name/Location of Branch:</b> <b>NARIMAN POINT BRANCH, MUMBAI</b></p> <p>Category of a company – Deductor will select its appropriate category by ticking against the relevant box for 'Central Government Company/Corporation established under the Central Act' or 'State Government Company/Corporation established under the State Act' or 'other company'.</p>
2 (e)	Name – Individual / Hindu Undivided Family (Karta)	<p>First Name is Mandatory. Name of the deductor should be written in full and not in abbreviated form. As an exception, very large Middle names may be abbreviated. Name should not be prefixed with Shri, Smt., M/s, Kumari, Late, Major, Dr., etc. In case name is prefixed with Title, application may be rejected.</p> <p>Individuals/ HUFs (Karta) must state their full expanded name and fill in the appropriate fields for Last, Middle or First Name.</p>

		<p>For example, <b>Dinesh Kumar Garg</b> will be written as:</p> <table><tr><td><b>Last Name/Surname</b></td><td><b>First Name</b></td><td><b>Middle Name</b></td></tr><tr><td><b>GARG</b></td><td><b>DINESH</b></td><td><b>KUMAR</b></td></tr></table> <p><b>Or</b>, if middle name is not there, it will be left blank,</p> <table><tr><td><b>Last Name/Surname</b></td><td><b>First Name</b></td><td><b>Middle Name</b></td></tr><tr><td><b>BANSAL</b></td><td><b>GUNJAN</b></td><td></td></tr></table> <p>If a <b>Sole Proprietor/HUF</b> has obtained a single TAN in his/her name for all businesses run by him/it, then he/ it shall fill name in this field.</p> <p>Deductor will select its appropriate category (i.e. Individual / Hindu Undivided Family) by ticking against the relevant box for Individual or Hindu Undivided Family.</p> <p>Individual shall select its appropriate category by ticking against the relevant box for ‘Shri’, ‘Smt’, ‘Kumari’. HUF will leave the mentioned fields blank.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>GARG</b>	<b>DINESH</b>	<b>KUMAR</b>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>BANSAL</b>	<b>GUNJAN</b>					
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2(f)	Branch of Individual Business(Sole Proprietorship concern)/ Hindu Undivided Family (HUF)	<p>This field will be filled only if the form is being submitted for branch of Individual Business (Sole Proprietorship Concern)/Hindu Undivided Family</p> <p>In case an Individual/HUF has obtained separate TANs for different businesses being run by him/it, this category will be applicable. Hence, the name of the concern will be filled in the field for Name/Location of Branch. Name of Branch should be entered in the relevant field.</p> <p>Other Title (Dr., Late, Smt etc.) related rules mentioned in Item No.2(e) will be applicable here also.</p> <p>For example,</p> <table><tr><td><b>Last Name/Surname</b></td><td><b>First Name</b></td><td><b>Middle Name</b></td></tr><tr><td><b>ANAND</b></td><td><b>JASJIT</b></td><td><b>SINGH</b></td></tr></table> <p><b>Name/Location of Branch:</b> <b>CHANDAN BOOK STALL</b></p> <p>Deductor will select its appropriate category (i.e. Individual / Hindu Undivided Family) by ticking against the relevant box for Individual or Hindu Undivided Family.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>ANAND</b>	<b>JASJIT</b>	<b>SINGH</b>										
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2(h)	Branch of Firm/Association of persons/Association of persons (Trusts)/Body of Individuals/ Artificial Juridical Person	<p>If a branch of a Firm/AOP etc. is filling the form, this category is applicable. The Name of Firm/AOP etc. will include the description of the branch. Name of Branch should be entered in the relevant field.</p> <p>For example,</p> <table><tr><td><b>Name of Firm:</b></td><td><b>Shah &amp; Company</b></td></tr><tr><td><b>Name/Location of Branch:</b></td><td><b>Fort Branch</b></td></tr></table>	<b>Name of Firm:</b>	<b>Shah &amp; Company</b>	<b>Name/Location of Branch:</b>	<b>Fort Branch</b>												
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3(a)	Address for Communication	<p><b>Deductor shall mention the address of the location where the tax is being deducted.</b> It is compulsory for the deductor to mention at least two details out of four ie (flat/door/block, Name of Premises/Building, Road/Street/ Lane and Area/Locality). Town/City/District, State and <b>PIN Code</b> are mandatory. The applicant should not mention a foreign address.</p>																
3 (b)	Telephone Number and e-mail ID	<p>(1) If Telephone Number is mentioned, STD Code is mandatory,</p> <p>(2) In case of mobile number, country code should be mentioned as STD Code.</p> <table><tr><td><b>STD Code</b></td><td><b>Tel. No.</b></td></tr><tr><td><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></td><td><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></td></tr><tr><td colspan="2"></td><td><p><b>‘91’ is the country code of India.</b></p><p>(3) It is <b>mandatory</b> for applicants to mention either their telephone number or an e-mail id so that they can be contacted in case of any discrepancy in the application form.</p><p>Applicants may provide their valid e-mail ID for receiving intimation about the status of their application through e-mail.</p></td></tr><tr><td>4</td><td>Nationality of Deductor</td><td><p>This field is mandatory for all categories of deductors.</p></td></tr><tr><td>5</td><td>PAN</td><td><p>Deductor will mention the 10-digit Permanent Account Number allotted to it, if any, else leave this field blank.</p></td></tr><tr><td>6</td><td>Mention other Tax Deduction Account Numbers (TANs) inadvertently allotted to you</td><td><p>All TANs inadvertently allotted other than the one filled at the top of the form (the one being used currently by the deductor) should be mentioned for surrendering and cancellation of the same. Please enclose the proof of TAN inadvertently allotted to you, such as TAN allotment letter from ITD or a screen print of the TAN search screen on ITD website.</p></td></tr></table>	<b>STD Code</b>	<b>Tel. No.</b>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>			<p><b>‘91’ is the country code of India.</b></p> <p>(3) It is <b>mandatory</b> for applicants to mention either their telephone number or an e-mail id so that they can be contacted in case of any discrepancy in the application form.</p> <p>Applicants may provide their valid e-mail ID for receiving intimation about the status of their application through e-mail.</p>	4	Nationality of Deductor	<p>This field is mandatory for all categories of deductors.</p>	5	PAN	<p>Deductor will mention the 10-digit Permanent Account Number allotted to it, if any, else leave this field blank.</p>	6	Mention other Tax Deduction Account Numbers (TANs) inadvertently allotted to you	<p>All TANs inadvertently allotted other than the one filled at the top of the form (the one being used currently by the deductor) should be mentioned for surrendering and cancellation of the same. Please enclose the proof of TAN inadvertently allotted to you, such as TAN allotment letter from ITD or a screen print of the TAN search screen on ITD website.</p>
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### GENERAL INFORMATION FOR APPLICANTS

- Deductor can obtain 'Form for Changes or Correction in TAN data for TAN allotted' in the format prescribed by Income Tax Department from TIN-FCs, any other stationery vendors providing such forms or freely download it from NSDL website [www.tin-nsdl.com](http://www.tin-nsdl.com) or from Income Tax Department website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).
- The fee for processing of Change Request application to be paid to TIN-FCs is Rs. 50/- (Plus service tax, as applicable).
- Deductor will receive an acknowledgment containing a 14 digit unique number from the TIN-FC on submission of the Form. This acknowledgment number can be used by the deductor for tracking the status of its application.
- For more information  
Visit us at <http://www.tin-nsdl.com>  
Call TIN Support Desk at 022- 24994650  
e-mail us at [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in)  
Write to : National Securities Depository Limited, A Wing, 3rd Floor, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

<b>Tax Deduction Account No. (TAN)</b>								
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Tick the appropriate category:

- (a) Central / State Government:**

Tick the appropriate category

Central Government ☐ State Government ☐ Local Authority (Central Govt.) ☐

Local Authority (State Govt.) ☐

Name of Office

[illegible]

Name of Organisation

[illegible]

Name of Department

[illegible]

Name of Ministry

[illegible]

Designation of the person

[illegible]

responsible for making the payment

[illegible]

**(b) Statutory / Autonomous Bodies :**

Tick the appropriate category

Statutory Body ☐ Autonomous Body ☐

Name of Office

[illegible]

Name of Organisation

[illegible]

Designation of the person

[illegible]

responsible for making the payment

**(c) Company:** *[This column is applicable only if TAN is allotted to a company as a whole. If separate TAN is applied for different divisions/branches, please fill details in (d) 'Branch/Division of a Company' only]*

Tick the appropriate category      Government Company/Corporation ☐      Government Company/Corporation ☐      Other ☐  
established under a Central Act      established under a State Act      Company

Title (M/s) ☐ *tick if applicable*

Name of Company

Designation of the person responsible 



  
for making the payment

**(d) Branch/Division of a Company:**

Tick the appropriate category      Government Company/Corporation ☐      Government Company/Corporation ☐      Other ☐  
established under a Central Act      established under a State Act      Company

Title (M/s) ☐ *tick if applicable*

Name of Company

Name of Division

Name/Location of Branch 



  
Designation of the person responsible 



  
for making the payment

**(e) Individual / Hindu Undivided Family (Karta) - [for branch of Individual / HUF, please fill details in (f) only]**

Tick the appropriate category      Individual ☐      Hindu Undivided Family ☐  
Title (*tick the appropriate entry for individual*)      Shri ☐      Smt. ☐      Kumari ☐

Last Name / Surname 



  
First Name 



  
Middle Name

**(f) Branch of Individual Business (Sole proprietorship concern)/ Hindu Undivided Family (Karta)**

Tick the appropriate category      Branch of Individual business ☐      Branch of Hindu Undivided Family ☐  
Individual/ Hindu Undivided Family (Karta):

Title (*tick the appropriate entry for individual*)      Shri ☐      Smt. ☐      Kumari ☐

Last Name / Surname 



  
First Name 



  
Middle Name 



  
Name/Location of branch



[for branch of firm / AOP / AOP (Trust) / BOI / Artificial Juridical Person, please fill details in (h) only]

[illegible]

## Name of Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person:

[illegible]

## Flat / Door / Block No.

[illegible]

Name of Premises / Building

[illegible]

Road / Street / Lane

[illegible]

Area / Locality

[illegible]

Town / City / District

[illegible]

State / Union Territory

[illegible]

PIN code

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Tel. No.

STD Code

--	--	--	--	--	--	--

Phone No.

[illegible]

e-mail IDs a)

[illegible][illegible]

b)

[illegible][illegible]

Indian

10/10/2019

Foreign

11

[illegible]

## TAN 1

[illegible]

TAN 3

[illegible]

TAN 2

[illegible]

TAN 4

[illegible]

I/We,..... in my/our capacity as.....do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today this .....day of ..... Year.....at.....

\_\_\_\_\_

Signed (Applicant)

## **Tax Deduction and Collection Account Number (TAN)**

### **Frequently Asked Questions and Answers (FAQs)**

#### **1. What is TAN?**

TAN or Tax Deduction and Collection Account Number is a 10 digit alpha numeric number required to be obtained by all persons who are responsible for deducting or collecting tax. It is compulsory to quote TAN in TDS/TCS return (including any e-TDS/TCS return), any TDS/TCS payment challan and TDS/TCS certificates.

#### **2. Who must apply for TAN?**

All those persons who are required to deduct tax at source or collect tax at source on behalf of Income Tax Department are required to apply for and obtain TAN.

#### **3. Why to apply for TAN?**

The provisions of section 203A of the Income-tax Act require all persons who deduct or collect tax at source to apply for the allotment of a TAN. The section also makes it mandatory for TAN to be quoted in all TDS/TCS returns, all TDS/TCS payment challans and all TDS/TCS certificates to be issued. Failure to apply for TAN or comply with any of the other provisions of the section attracts a penalty of Rs. 10,000/-.

#### **4. Why is it necessary to have TAN?**

TAN is required to be quoted in all TDS/TCS returns, all TDS/TCS payment challans and all TDS/TCS certificates to be issued. TDS/TCS returns will not be received if TAN is not quoted and challans for TDS/TCS payments will not be accepted by banks. Failure to apply for TAN or not quoting the same in the specified documents attracts a penalty of Rs. 10,000/-

#### **5. How to apply for TAN?**

An application for allotment of TAN is to be filed in Form 49B and submitted at any of the TIN Facilitation Centres meant for receipt of e-TDS returns. Addresses of the TIN FC are available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or <http://tin.nsdl.com>.

#### **6. Who will allot TAN?**

TAN is allotted by the Income Tax Department on the basis of the application submitted to TIN Facilitation Centres managed by NSDL. NSDL will intimate the TAN which will be required to be mentioned in all future correspondence relating to TDS/TCS.

#### **7. Can an online application be made for allotment of TAN?**

Yes. The application can be made online through <http://tin.nsdl.com>.

#### **8. Can an application for TAN be made on a plain paper?**

No. TAN Application can be made only on Form 49B. The application form can be downloaded from the website of the Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) or NSDL (<http://tin.nsdl.com>) or printed by local printers or obtained from any other source. The application is also available at TIN Facilitation Centres.

**9. Can form 49B be filled on a typewriter?**

Yes. But typing should be in capital letters with good impression.

**10. What are the documents that need to accompany the TAN application?**

No documents are required to be filed with the application for allotment of TAN. However, where the application is being made online, the acknowledgment which is generated after filling up the form will be required to be forwarded to NSDL. Detailed guidelines for the procedure are available at <http://tin.nsdli.com>

**11. What if incomplete form 49B is submitted?**

The TIN Facilitation Centre will assist the applicant to correctly fill up Form 49B but shall not receive incomplete or deficient application.

**12. What is the fee for filing application for TAN?**

The applicants for TAN are to pay Rs.50/- + service tax (as applicable) as processing fee at the TIN FC at the time of submitting Form 49B.

**13. How will the new TAN number be intimated to the deductor?**

NSDL will ensure intimation of new TAN at the address indicated in the Form 49B or against the acknowledgement in case of online applications for TAN.

**14. How can a deductor know his TAN if he has an old TAN, or if he has earlier applied for TAN but hasn't got TAN?**

TIN Facilitation Centres will help the deductors in ascertaining their correct TAN from the database. TAN can also be verified from the information on the website of Income Tax Department at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in). There is a search engine to find new TAN against old TAN or to find new TAN against name and address of the deductor.

**15. What happens in a situation where a deductor does not have TAN or has a TAN in old format?**

The deductor will have to file an application in Form 49B at the TIN Facilitation Centre along with application fee (Rs 50/-+ service tax as applicable) for TAN.

**16. Is it necessary to apply for different TAN if a deductor has to deduct tax from different types of payments like salary, interest, dividend etc.?**

No. TAN once allotted can be used for all type of deductions. It can also be used in case tax is being collected at source also.

**17. Is a separate TAN required to be obtained for the purpose of Tax collection at Source?**

In case a TAN has already been allotted, no separate application needs to be made for obtaining TAN. The same number can be quoted in all returns, challans and certificates for TCS. However, if no TAN has been allotted, a duly filled in Form 49B, alongwith the application fees is to be submitted at any TIN-FC.

**18. Should Government deductors apply for TAN?**

Yes

**19. In case of multiple DDOs, should all of them apply for TAN?**

Yes. The name of the Division; name and location of branch or the designation of the person responsible for deducting/collecting tax, whichever is applicable, should be clearly given in the application for allotment of TAN.

**20. Can branches of companies/banks have separate TANs?**

Yes. The name and location of branch or the designation of the person responsible for deducting/collecting tax, whichever is applicable, should be clearly given in the application for allotment of TAN

**21 Can an e-TDS return be filed without TAN or in case TAN has not been allotted?**

Quoting of TAN is mandatory in TDS and TCS returns, whether filed in paper or electronic format. The returns, whether in paper or electronic format, will not be received in case TAN is not quoted.

**22. What is duplicate TAN?**

Duplicate TAN is a TAN which has been inadvertently obtained by a same person who is responsible for deducting/collecting tax and who already has a TAN allotted to him earlier. It is illegal to possess or use more than one TAN. Different branches/divisions of an entity may, however, have separate TAN.

**23. In case duplicate TAN has been allotted, which TAN should be used?**

In case duplicate TANs have been allotted, the TAN which has been used regularly should be used. The rest of the TANs should be surrendered for cancellation using "Form for Changes or Correction in TAN" which can be downloaded from the website of NSDL (<http://tin.nsdl.com>).

**24. What do we have to do if we have been allotted a duplicate TAN by oversight?**

In case duplicate TAN has been allotted, an application may be made for cancellation of the TAN which has not been used in the "Form for Changes or Correction in TAN" which can be downloaded from the website of NSDL (<http://tin.nsdl.com>) or printed by local printers or obtained from any other source. The application is also available at TIN Facilitation Centres.

**25. Can we quote PAN in place of TAN? Why not?**

No. TAN should never be quoted in the field where TAN is required to be quoted. The purposes for which PAN and TAN are allotted are different. TAN is a unique identification number which is allotted to persons who are deducting or collecting tax at source on behalf of the Income Tax Department. PAN is a unique number allotted to assessees like individuals, companies etc.

**26. How can any change in address or details on the basis of which TAN was allotted be rectified?**

In case any changes or corrections are to be made in the in the data associated with the reformatted or newly

allotted 10 digit TAN, the ["Form for Change or Correction in TAN data"](#) can be used.

**27. How can a challan for payment of TDS/TCS obtained which has TAN printed on it?**

A challan with pre-printed TAN can be downloaded from the website of Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)).

**TIN Support Desk**

<b>National Securities Depository Limited</b> Trade World, 'A' Wing, 4th floor Kamala Mills Compound Senapati Bapat Marg Lower Parel Mumbai – 400 013	<b>Phone:</b> 022-2499 4650 (hunting)  <b>Fax:</b> 022- 2495 0664  <b>e-mail:</b> <a href="mailto:tininfo@nsdl.co.in">tininfo@nsdl.co.in</a>
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**Under Section 139A of the Income Tax Act, 1961**  
**(To avoid mistake(s), please follow the accompanying instructions and examples carefully before filling up the form)**  
 To \_\_\_\_\_

Only 'Individuals'  
to affix recent  
photograph (3.5  
cm x 2.5 cm)

Area Code	AO Type	Range Code	AO No.
--------------	------------	---------------	-----------

Ward/ Circle														
Range														
Commissioner														

I/We hereby request that a permanent account number be allotted to me/us.  
I/We give below necessary particulars :

Signature/ Left Thumb  
Impression

Please Tick ☒ as applicable

First Name

[illegible][illegible]

Please Tick ☒ as applicable      Yes ☐      No ☐

Shri  Smt.  Kumari  M/s

First Name

[illegible]

First Name

A horizontal bar representing a 128-bit register is divided into four equal segments of 32 bits each. The second segment from the left is labeled "MiddleName".

[illegible][illegible][illegible]

Area / Locality / Taluka / Sub - Division

[illegible]

| State / Union Territory

|Pin

[illegible]

(Indicating PIN is mandatory)

[illegible][illegible]

Name of Premises / Building / Village

[illegible]

Road / Street / Lane / Post Office									

[illegible]

Area / Locality / Taluka / Sub - Division

[illegible]

|State / Union Territory

|Pin

[illegible]

(Indicating PIN is mandatory)

6. Address for communication Please Tick ☒ as applicable R ☐ or O ☐

7. Tel. No.	STDCode	Tel. No.	email ID
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

8. Sex (For 'Individual' Applicants only) Please Tick ☒ as applicable      Male ☐ Female ☐

9. Status of the Applicant      Please Tick ☒ as applicable

Individual <input type="text"/>	Firm <input type="text"/>	Body of Individuals <input type="text"/>
Hindu Undivided Family <input type="text"/>	Association of Person <input type="text"/>	Local Authority <input type="text"/>
Company <input type="text"/>	Association of Persons (Trusts) <input type="text"/>	Artificial Juridical Person <input type="text"/>

10. Date of Birth / Incorporation / Agreement / Partnership or Trust Deed / Formation of Body of Individuals/ Associations of Persons

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y

11. Registration Number (In case of Firms, Companies etc.)

12. Whether citizen of India ?      Please Tick ☒ as applicable      Yes ☐ No ☐

13(a) Are you a salaried employee ? If yes, indicate Government ☐ Others ☐

Name of the Organisation where working

(b) If you are engaged in a business/ profession, indicate nature of business or profession and fill the relevant code

(c) If you are not covered by (a) or (b) above, indicate sources of income, if any

14. Full name, address of the Representative Assessee, who is assessable under the Income Tax Act in respect of the person, whose particulars have been given in column 1 to 13.

Full Name(Full expanded name : initials are not permitted) Please tick ☒ as applicable      Shri ☐ Smt. ☐ Kumari ☐ M/s ☐

Last Name / Surname	First Name
<input type="text"/>	<input type="text"/>
Middle Name	
<input type="text"/>	

Address

Flat/Door/Block No.

Name of Premises / Building / Village

Road / Street / Lane / Post Office

Area / Locality / Taluka / Sub - Division

Town / City / District	State / Union Territory	Pin
<input type="text"/>	<input type="text"/>	<input type="text"/>

(Indicating PIN is mandatory)

15. I/We have enclosed  as proof of identity and  as proof of address

I/We , the applicant, do hereby declare that what is stated above is true to the best of my/our information and belief.

Verified today, the

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y

Signature/ Left Thumb Impression of Applicant (inside the box)

## INSTRUCTIONS FOR FILLING FORM 49A

- (a) Form to be filled legibly in **BLOCK LETTERS** and in **BLACK INK** only.
- (b) Each box, wherever provided, should contain only one character (alphabet/number/punctuation sign) leaving a blank box after each word.
- (c) 'Individual' applicants should affix a recent colour photograph (size 3.5 cm x 2.5 cm) in the space provided on the form. The photograph should not be stapled or clipped to the form. (The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.)
- (d) Signature /Left thumb impression should only be within the box provided in the form. The signature should not be on the photograph. If there is any mark on the photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- (e) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
- (f) Applicants are required to provide their Ward/Circle, Range and Commissioner details in the application. These details can be obtained from the Income Tax Office.
- (g) **Area Code, AO Type, Range Code and AO Number must be filled up** by the applicant. If the applicant is unable to determine the details, TIN Facilitation Centre (TIN-FC) may assist it in doing so.
- (h) Applicant can also search for its AO details on <http://tin.nsdli.com>

Item No.	Item Details	Guidelines for filling the form																								
1.	Full Name	<p>Individuals must state full expanded name. Do not use abbreviations and initials. Single and two characters in Last Name and First Name except OM, DE, UR, UL and AL are treated as initials. For example <b>Jasjit Singh Anand</b> should be written as:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Last Name/Surname</b></td><td style="width: 33%;"><b>First Name</b></td><td style="width: 33%;"><b>Middle Name</b></td></tr> <tr> <td><b>ANAND</b></td><td><b>JASJIT</b></td><td><b>SINGH</b></td></tr> </table> <p>Applicants other than 'Individuals' i.e. Non-Individuals, must ignore above instructions. Non-Individuals will write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name. For example:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Last Name/Surname</b></td><td style="width: 33%;"><b>First Name</b></td><td style="width: 33%;"><b>Middle Name</b></td></tr> <tr> <td><b>NATIONAL SECURITIES DEPOSITORY LIMITED</b></td><td></td><td></td></tr> </table> <p>HUFs will mention (HUF) within brackets after their full name. For example:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Last Name/Surname</b></td><td style="width: 33%;"><b>First Name</b></td><td style="width: 33%;"><b>Middle Name</b></td></tr> <tr> <td><b>JASJIT SINGH ANAND (HUF)</b></td><td></td><td></td></tr> </table> <p>In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' only. In case of sole proprietorship concern, the sole proprietor should use/apply PAN in his/her personal name. Name should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>ANAND</b>	<b>JASJIT</b>	<b>SINGH</b>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>NATIONAL SECURITIES DEPOSITORY LIMITED</b>			<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>JASJIT SINGH ANAND (HUF)</b>								
<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>																								
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<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>																								
<b>JASJIT SINGH ANAND (HUF)</b>																										
2.	Name you would like printed on the card	<p>Individual applicants are allowed to provide abbreviated 'name to be printed on the card'. The abbreviated name should necessarily contain the expanded last name. For example</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><b>Last Name/Surname</b></td><td style="width: 33%;"><b>First Name</b></td><td style="width: 33%;"><b>Middle Name</b></td></tr> <tr> <td><b>RAVAL</b></td><td><b>RUTVIJ</b></td><td><b>ATULBHAI</b></td></tr> </table> <p>can be written as,</p> <p style="margin-left: 40px;"><b>RUTVIJ ATULBHAI RAVAL</b> <b>R. A. RAVAL</b> <b>RUTVIJ A. RAVAL</b></p> <p>'Name to be printed on the card' for individuals should contain maximum 25 characters. 'Name to be printed on the card' for Non- Individual applicants should be same as last name field in Item No.1 above.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>RAVAL</b>	<b>RUTVIJ</b>	<b>ATULBHAI</b>																		
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<b>RAVAL</b>	<b>RUTVIJ</b>	<b>ATULBHAI</b>																								
3.	Have you ever been known by any other name ?	If applicant selects 'Yes', then it is mandatory to provide details of the other name. Instructions in Item No.1 with respect to name apply here.																								
4.	Father's Name	Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married women applicants should give only father's name and not husband's name.																								
5.	Address - Residential and Office	<p><b>R - Residential Address:</b> Out of first four fields, applicant must fill up at least two fields. Further, Town/City/District, State/Union Territory and PIN are mandatory. Applicants other than Individuals/HUF will leave this field (Residential address) blank.</p> <p><b>O - Office Address:</b> (1) In case of Individuals/HUF, if Item No.6 (Address for Communication) is selected as "O" then Office Address is mandatory. (2) Name of Office and address to be mentioned in case of individuals having source of income as salary [Item No.13 (a)]. (3) In case of other applicants, name of office and address is mandatory. (4) For all category of applicants out of first four fields, at least two fields are mandatory (5) Town/City/District, State/Union Territory and PIN are mandatory.</p>																								
6.	Address for Communication	<p>'R' means Residence and 'O' means Office. Individuals/HUFs may indicate either 'R' or 'O' and other applicants will necessarily indicate 'O' as the Address for Communication. All future communication will be sent at the address indicated in this field.</p>																								
7.	Telephone Number and e-mail ID	<p>(1) If Telephone Number is mentioned, STD Code is mandatory. (2) In case of mobile number, country code should be mentioned as STD Code</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center;"><b>STD Code</b></td> <td style="width: 33%; text-align: center;"><b>Tel. No.</b></td> <td style="width: 33%;"></td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">9</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> </td> <td style="text-align: center;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">9</td><td style="width: 20px; height: 20px; text-align: center;">8</td><td style="width: 20px; height: 20px; text-align: center;">2</td><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">5</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> </td> <td></td> </tr> </table> <p><b>Where '91' is the country code of India.</b> (3) It is suggested that applicants mention their telephone number so that they can be contacted in case of any discrepancy in the application form. (4) Applicants may provide their valid e-mail id for receiving PAN through e-mail.</p>	<b>STD Code</b>	<b>Tel. No.</b>		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">9</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>	9	1					<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">9</td><td style="width: 20px; height: 20px; text-align: center;">8</td><td style="width: 20px; height: 20px; text-align: center;">2</td><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">5</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>	9	8	2	0	0	1	1	1	1	5			
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8.	Sex	This field is mandatory for Individuals Field should be left blank in case of other applicants.																								
9.	Status of Applicant	This field is mandatory for all categories of applicants.																								
10.	Date of Birth/ Incorporation/Agreement /Partnership or Trust Deed/Formation of Body of Individuals/ Association of Persons.	<p>Date can not be a future date. Date: 2nd August 1975 should be written as</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">2</td></tr> </table> </td> <td style="width: 33%; text-align: center;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">8</td></tr> </table> </td> <td style="width: 33%; text-align: center;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">9</td><td style="width: 20px; height: 20px; text-align: center;">7</td><td style="width: 20px; height: 20px; text-align: center;">5</td></tr> </table> </td> </tr> <tr> <td style="text-align: center;"><b>DD</b></td> <td style="text-align: center;"><b>MM</b></td> <td style="text-align: center;"><b>YYYY</b></td> </tr> </table> <p>Relevant date for different category of applicants is: <b>Individual:</b> Actual Date of Birth; <b>Company:</b> Date of Incorporation; <b>Association of Persons:</b> Date of Formation/Creation; <b>Association of Persons (Trusts):</b> Date of Creation of Trust Deed; <b>Partnership Firms:</b> Date of Partnership Deed; <b>HUFs:</b> Date of Creation of HUF and for ancestral HUF date can be 01010001 where the date of creation is not available.</p>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">2</td></tr> </table>	0	2	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">0</td><td style="width: 20px; height: 20px; text-align: center;">8</td></tr> </table>	0	8	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px; text-align: center;">1</td><td style="width: 20px; height: 20px; text-align: center;">9</td><td style="width: 20px; height: 20px; text-align: center;">7</td><td style="width: 20px; height: 20px; text-align: center;">5</td></tr> </table>	1	9	7	5	<b>DD</b>	<b>MM</b>	<b>YYYY</b>										
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11.	Registration Number	Not applicable to Individuals and HUFs. Mandatory for 'Company'. Company should mention registration number issued by the Registrar of Companies. Other applicants may mention registration number issued by any State or Central Government Authority.
12.	Citizen of India	This field is mandatory for all categories of applicants.
13. (a)	Salaried Employee	In case of salaried employee this is a mandatory field and Name of Organisation should be mentioned.
13 (b)	Nature and Code of Business/Profession	This field should be specified if applicant is not covered under 13 (a) or 13 (c). Corresponding Business/Profession Code should be mentioned from the list given in Point No. (e) below (General Information for PAN Applicants).
13 (c)	Others	Applicants not covered by column 13(a) and 13(b) must mention any one or combination of (i) income from house property (ii) income from capital gains (iii) income from other sources, as their source of income.
14.	Name and address of Representative Assessee	Section 160 of Income Tax Act, 1961 provides that any assessee can be represented through Representative Assessee. Representative Assessee can be an individual only. This column will contain particulars of such Representative Assessee. Column 1 to 13 will contain details of assessee on whose behalf this application is submitted.
15.	Proof of Identity and Address	It is mandatory to attach proof of identity and address with PAN application. List of documents which will serve as proof of identity and address for each category of applicant is given in point (f) below (General Information for PAN Applicants).

### GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants can obtain the application form for PAN (Form 49A) in the format prescribed by Income Tax Department from TIN-Facilitation Centres (TIN-FCs), any other stationary vendors providing such forms or freely download from the NSDL website (<http://tin.nsdl.com>). In case applicants obtain forms from TIN-FCs, TIN-FCs may charge a maximum of Rs. 5/- per form.
- (b) The fee for processing of PAN application to be paid to TIN-FCs is Rs. 60/- (plus service tax, as applicable).
- (c) Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN is illegal. However, request for a new PAN card with the same PAN or/and changes or correction in PAN data can be made by filling up 'Request for New PAN Card or/and Changes or Correction in PAN Data' form available from any source mentioned in (a) above. The cost of application and processing fee is same as in the case of Form 49A.
- (d) Applicants will receive an acknowledgment containing a 15 digit unique number from the TIN-FC on submission of Form 49A. This acknowledgment number can be used by the applicant for tracking the status of his/her application on <http://tin.nsdl.com>
- (e) List of Business Professions along with codes (Column 13(b) of Form 49A).

Code	Business/Profession	Code	Business/Profession
01	Medical Profession and Business	11	Films, TV and such other entertainment
02	Engineering	12	Information Technology
03	Architecture	13	Builders and Developers
04	Chartered Accountant/Accountancy	14	Members of Stock Exchange, Share Brokers and Sub-Brokers
05	Interior Decoration	15	Performing Arts and Yatra
06	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters
07	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles
08	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys
09	Government Contractors	19	Cinema Halls and Other Theatres
10	Insurance Agency	20	Others

- (f) Documents to be submitted alongwith application for PAN (column 15 of Form 49A)

Category	Documents Required
Individual	<p><b>For Proof of Identity (Copy of any one of the following):</b></p> <ol style="list-style-type: none"> <li>1. School leaving certificate</li> <li>2. Matriculation certificate</li> <li>3. Degree of a recognised educational institution</li> <li>4. Depository account</li> <li>5. Credit card</li> <li>6. Bank account</li> <li>7. Water bill</li> <li>8. Ration card</li> <li>9. Property tax assessment order</li> <li>10. Passport</li> <li>11. Voter's Identity Card</li> <li>12. Driving License</li> <li>13. Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.</li> </ol> <p><b>For Proof of Address (Copy of any one of the following):</b></p> <ol style="list-style-type: none"> <li>1. Electricity bill</li> <li>2. Telephone bill</li> <li>3. Depository account</li> <li>4. Credit card</li> <li>5. Bank account</li> <li>6. Ration card</li> <li>7. Employer certificate</li> <li>8. Passport</li> <li>9. Voter's Identity card</li> <li>10. Property tax assessment order</li> <li>11. Driving License</li> <li>12. Rent Receipt</li> <li>13. Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.</li> </ol> <p>In case of a minor, any of the above documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity and address.</p>
HUF	For proof of identity and address, any document prescribed in the case of individuals in respect of Karta of the HUF.
Company	Copy of Certificate of Registration issued by Registrar of Companies
Firms	Copy of Certificate of Registration issued by Registrar of Firms or Copy of Partnership Deed
AOP (Trusts)	Copy of Trust Deed or Copy of Certificate of Registration Number issued by Charity Commissioners.
AOP/BOI/Local Authority/Artificial Juridical Person	Copy of Agreement or Copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central or State Government Department establishing identity and address of such person.

- (g) For more information

Visit us at <http://tin.nsdl.com>

Call TIN Support Desk at 022-2499 4650

e-mail us at [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in)

Write to: National Securities Depository Limited, A Wing, 3rd Floor, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

## INSTRUCTIONS FOR FILLING FORM

- (a) Form to be filled legibly in **BLOCK LETTERS** and in **BLACK INK** only.
- (b) **Mention 10 digit PAN correctly.**
- (c) 'Individual' applicant to affix colour photograph (size 3.5 cm x 2.5 cm) on the form in case of change/correction in details which are printed on the PAN card (provide as item nos.1, 2, 3, 5 and 6 in the change request form). The photograph should not be stapled or clipped to the form. (The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.)
- (d) Signature / Left thumb impression should only be within the box provided in the form. The signature should not be on the photograph. If there is any mark on the photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- (e) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.
- (f) **For changes or correction in PAN data**, fill all columns of the form and tick box on left margin of appropriate row where change/correction is required. Enclose old PAN card in original, if issued, or copy of any document/letter issued by the Income Tax Department indicating PAN in case of change in details printed on PAN card (i.e. item nos.1,2,3, 5 & 6).
- (g) **For issue of new PAN card without any changes** - In case you have a PAN but no PAN card and wish to get a PAN card or replace a lost PAN card, fill all columns of the form but do not tick any of the boxes on the left margin. In case of loss of PAN card, a copy of FIR to be submitted along with the form. In case of Individuals, photograph to be affixed on the form.
- (h) Having or using more than one PAN is illegal. If you possess more than one PAN or PAN card, kindly fill the details in Item No.10 of this form and surrender the same.

Item No.	Item Details	Guidelines for filling the form																								
1.	Full Name	<p><b>Individuals</b> must state full expanded name. Do not use abbreviations and initials. Single and double characters in Last Name and First Name except OM, DE, UR, UL and AL are treated as initials. For example <b>Jasjit Singh Anand</b> should be written as:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><b>Last Name/Surname</b></td> <td style="text-align: center;"><b>First Name</b></td> <td style="text-align: center;"><b>Middle Name</b></td> </tr> <tr> <td style="text-align: center;"><b>ANAND</b></td> <td style="text-align: center;"><b>JASJIT</b></td> <td style="text-align: center;"><b>SINGH</b></td> </tr> </table> <p>Applicants other than 'Individuals' i.e. Non-Individuals, must ignore above instructions. Non-Individuals will write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name. For example:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><b>Last Name/Surname</b></td> <td style="text-align: center;"><b>First Name</b></td> <td style="text-align: center;"><b>Middle Name</b></td> </tr> <tr> <td style="text-align: center;"><b>NATIONAL SECURITIES DEPOSITORY LIMITED</b></td> <td></td> <td></td> </tr> </table> <p><b>HUFs</b> will mention (HUF) within brackets after their full name. For example:</p> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><b>Last Name/Surname</b></td> <td style="text-align: center;"><b>First Name</b></td> <td style="text-align: center;"><b>Middle Name</b></td> </tr> <tr> <td style="text-align: center;"><b>JASJIT SINGH ANAND (HUF)</b></td> <td></td> <td></td> </tr> </table> <p>In case of <b>Company</b>, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' only. In case of sole proprietorship concern, the sole proprietor should use/apply PAN in his/her personal name. Name should not be prefixed with titles such as Shri, Smt, Kumari, Dr., Major, M/s etc.</p>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>ANAND</b>	<b>JASJIT</b>	<b>SINGH</b>	<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>NATIONAL SECURITIES DEPOSITORY LIMITED</b>			<b>Last Name/Surname</b>	<b>First Name</b>	<b>Middle Name</b>	<b>JASJIT SINGH ANAND (HUF)</b>								
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2.	Father's Name	<p>Applicable to Individuals only. Instructions in Item No.1 with respect to name apply here. Married women applicants should give only father's name and not husband's name.</p>																								
3.	Date of Birth/ Incorporation/Agreement /Partnership or Trust Deed/Formation of Body of Individuals/ Association of Persons	<p>Date cannot be a future date. Date: 2nd August 1975 should be written as</p> <table border="1" style="margin: auto; text-align: center;"> <tr> <td>0</td><td>2</td> <td>0</td><td>8</td> <td>1</td><td>9</td><td>7</td><td>5</td> </tr> <tr> <td colspan="2"><b>DD</b></td> <td colspan="2"><b>MM</b></td> <td colspan="4"><b>YYYY</b></td> </tr> </table> <p>Relevant date for different category of applicants is: <b>Individual:</b> Date of Birth; <b>Company:</b> Date of Incorporation; <b>Association of Persons:</b> Date of Formation/Creation; <b>Association of Persons (Trusts):</b> Date of Creation of Trust Deed; <b>Partnership Firms:</b> Date of Partnership Deed; <b>HUFs:</b> Date of Creation of HUF and for ancestral HUF date can be 01010001 where the date of creation is not available.</p>	0	2	0	8	1	9	7	5	<b>DD</b>		<b>MM</b>		<b>YYYY</b>											
0	2	0	8	1	9	7	5																			
<b>DD</b>		<b>MM</b>		<b>YYYY</b>																						
4.	Sex	<p>This field is mandatory for Individuals. Field should be left blank in case of other applicants.</p>																								
5.	Photo Mismatch	<p>Individuals issued a PAN card with some other person's photograph will tick the box on the left margin. The original PAN card with wrong photograph is to be enclosed with the form.</p>																								
6.	Signature Mismatch	<p>Individuals issued a PAN card with some other person's signature will tick the box on the left margin. The original PAN card with wrong signature is to be enclosed with the form.</p>																								
7.	Address for Communication	<p>Indicate either Residence or Office address for communication as the case maybe. If status of applicant is other than 'Individual' / 'HUF', office name and address is mandatory. Out of first four fields, applicant must fill up at least two fields. Town/City/District, State/Union Territory and PIN are mandatory.</p>																								
8.	Update other address	<p>If applicant wishes to update other address, besides address for communication, box on left margin to be ticked and details of address to be provided on an additional sheet in similar format as prescribed in Item No.7.</p>																								
9.	Telephone Number and e-mail ID	<p>(1) If Telephone Number is mentioned, STD Code is mandatory. (2) In case of mobile number, country code should be mentioned as STD Code</p> <table border="0" style="margin: auto;"> <tr> <td style="text-align: center;"><b>STD Code</b></td> <td style="text-align: center;"><b>Tel. No.</b></td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="display: inline-table; text-align: center;"> <tr> <td></td><td></td><td></td><td></td><td></td><td>9</td><td>1</td> </tr> </table> </td> <td style="text-align: center;"> <table border="1" style="display: inline-table; text-align: center;"> <tr> <td></td><td></td><td></td><td>9</td><td>8</td><td>2</td><td>0</td><td>0</td><td>1</td><td>1</td><td>1</td><td>1</td><td>5</td> </tr> </table> </td> </tr> </table> <p><b>Where '91' is the country code of India.</b> (3) It is suggested that applicants mention their telephone number so that they can be contacted in case of any discrepancy in the application form. (4) Applicants may provide their valid e-mail id for receiving PAN through e-mail.</p>	<b>STD Code</b>	<b>Tel. No.</b>	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td></td><td></td><td></td><td></td><td></td><td>9</td><td>1</td> </tr> </table>						9	1	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td></td><td></td><td></td><td>9</td><td>8</td><td>2</td><td>0</td><td>0</td><td>1</td><td>1</td><td>1</td><td>1</td><td>5</td> </tr> </table>				9	8	2	0	0	1	1	1	1	5
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10.	Mention other Permanent Account Number (PANs) inadvertently allotted to you	<p>All PANs inadvertently allotted other than the one filled at the top of the form (the one currently used) should be mentioned and the corresponding PAN card(s) to be submitted for cancellation with the form.</p>																								

## GENERAL INFORMATION FOR PAN APPLICANTS

- (a) An applicant can obtain the 'Request for New PAN Card or/and Changes or Correction in PAN Data' Form in the format prescribed by Income Tax Department from TIN-FCs, any other stationery vendors providing such forms or freely download it from the NSDL website (<http://tin.nsdl.com>). In case applicants obtain the form from TIN-FCs, they may be charged a maximum of Rs.5/- per form.
- (b) The cost of processing the form is Rs.60/- (plus service tax, as applicable).
- (c) Changes or corrections desired in PAN particulars should be supported by anyone or combination of the relevant documents mentioned below and copies (attestation not required) to be submitted alongwith filled form.

Category	Documents Required
Individual	<p><b>For Proof of Identity (Copy of any one of the following):</b></p> <ol style="list-style-type: none"> <li>1. School leaving certificate</li> <li>2. Matriculation certificate</li> <li>3. Degree of a recognised educational institution</li> <li>4. Depository account transaction statement (for a period not exceeding one year prior to date of application)</li> <li>5. Credit card</li> <li>6. Bank account statement (for a period not exceeding one year prior to date of application)</li> <li>7. Water bill</li> <li>8. Ration card</li> <li>9. Property tax assessment order</li> <li>10. Passport</li> <li>11. Voter's Identity Card</li> <li>12. Driving License</li> <li>13. Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.</li> </ol> <p><b>For Proof of Address (Copy of any one of the following):</b></p> <ol style="list-style-type: none"> <li>1. Electricity bill (for a period not exceeding one year prior to date of application)</li> <li>2. Telephone bill (for a period not exceeding one year prior to date of application)</li> <li>3. Depository account transaction statement (for a period not exceeding one year prior to date of application)</li> <li>4. Credit card statement (for a period not exceeding one year prior to date of application)</li> <li>5. Bank account statement (for a period not exceeding one year prior to date of application)</li> <li>6. Ration card</li> <li>7. Employer certificate</li> <li>8. Passport</li> <li>9. Voter's Identity card</li> <li>10. Property tax assessment order</li> <li>11. Driving License</li> <li>12. Rent receipt (for a period not exceeding one year prior to date of application)</li> <li>13. Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.</li> </ol> <p>In case of a minor, any of the above documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity and address.</p>
HUF	For proof of identity and address, any document prescribed in the case of individuals in respect of Karta of the HUF.
Company	Copy of Certificate of Registration issued by Registrar of Companies.
Firms	Copy of Certificate of Registration issued by Registrar of Firms or Copy of Partnership Deed.
AOP (Trusts)	Copy of Trust Deed or Copy of Certificate of Registration Number issued by Charity Commissioner.
AOP/BOI/Local Authority/Artificial Juridical Person	Copy of Agreement or Copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority or any other document originating from any Central or State Government Department establishing identity and address of such person.

- (d) Applicant will receive an acknowledgment containing a 15-digit unique number from the TIN-FC on acceptance of this form. This acknowledgment number can be used for tracking the status of the application on <http://tin.nsdl.com>
- (e) For more information
- Visit us at <http://tin.nsdl.com>
  - Call TIN Support Desk at 022-2499 4650
  - e-mail us at [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in)
  - Write to: National Securities Depository Limited, A Wing, 3rd Floor, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

# Request For New PAN Card Or / And Changes Or Correction in PAN Data

Only 'Individuals'  
to affix recent  
photograph  
(3.5 cm x 2.5 cm)

Permanent Account Number (PAN)

Please read Instructions 'f' & 'g' for selecting boxes on left margin of this form.

## ☐ 1 Name

Please Tick ☒ as applicable

Shri ☐ Smt. ☐ Kumari ☐ M/s ☐

Signature/Left Thumb Impression

Last Name / Surname

First Name

Middle Name

Name as you would like it printed on the card

## ☐ 2 Father's Name (Only 'Individual' applicants : Even married women should give father's name only)

Last Name / Surname

First Name

Middle Name

## ☐ 3 Date of Birth / Incorporation / Agreement / Partnership or Trust Deed / Formation of Body of Individuals / Association of Persons

D D M M Y Y Y Y

## ☐ 4 Sex (for 'Individual' applicant only) Male ☐ Female ☐

## ☐ 5 Photo Mismatch

## ☐ 6 Signature Mismatch

## ☐ 7 Address for Communication Please indicate if this is Residence ☐ or Office ☐

Office Name (to be filled only in case of office address)

Flat / Door / Block No.

Name of Premises / Building / Village

Road / Street / Lane / Post Office

Area / Locality / Taluka / Sub-Division

Town / City / District

State / Union Territory

Pin

(Indicating PIN is mandatory)

## ☐ 8 If you desire to update your other address also, give required details in additional sheet.

STD Code

Tel. No.

☐ 9 Tel. No.

email ID

## ☐ 10 Mention other Permanent Account Numbers (PANs) inadvertently allotted to you

PAN 1

PAN 3

PAN 2

PAN 4

I , the applicant, do hereby declare that what is stated above is true to the best of my information and belief. I have enclosed  (number of documents) in support of proposed changes/corrections.

Verified today, the

D D M M Y Y Y Y

Signature / Left Thumb Impression of  
Applicant (inside the box)

## Frequently Asked Questions and Answers (FAQs)

### 1. What Is PAN?

Permanent Account Number (PAN) is a ten-digit alphanumeric number, issued in the form of a laminated card, by the Income Tax Department.

A typical PAN is AABPS1205E.

[{Section 139A\(7\) Expln \(b\) and \(c\)}](#)

### 2. Why Is It Necessary To Have PAN?

It is mandatory to quote PAN on return of income, all correspondence with any income tax authority. From 1 January 2005 it will be mandatory to quote PAN on challans for any payments due to Income Tax Department.

[{Section 139A \(5\) \(a\) and \(b\)}](#)

It is also compulsory to quote PAN in all documents pertaining to financial transactions notified from time-to-time by the Central Board of Direct Taxes. Some such transactions are sale and purchase of immovable property or motor vehicle or payments in cash, of amounts exceeding Rs. 25,000/- to hotels and restaurants or in connection with travel to any foreign country. It is also mandatory to mention PAN for obtaining a telephone or cellular telephone connection. Likewise, PAN has to be mentioned for making a time deposit exceeding Rs. 50,000/- with a Bank or Post Office or depositing cash of Rs. 50,000/- or more in a Bank.

[{Section 139A \(5\) \(c\) read with Rule 114B}](#)

### 3. How does Income Tax Department ensure that PAN is quoted on transactions mentioned above?

It is statutory responsibility of a person receiving document relating to economic or financial transactions notified by the CBDT to ensure that PAN has been duly quoted in the document.

[{Section 139A \(6\)}](#)

### 4. Is it compulsory to quote PAN on return of income?

Yes, it is compulsory to quote PAN on return of income.

### 5. How will these authorities verify PAN?

A facility for verifying PAN is available on the website of the Income Tax department.

### 6. Who must have a PAN?

i. All existing assesses or taxpayers or persons who are required to furnish a return of income, even on behalf of others, must obtain PAN.

[{Section 139A \(1\) and \(1A\)}](#)

ii. Any person, who intends to enter into financial transaction where quoting PAN is mandatory, must also obtain PAN.

[{Section 139A \(5\) \(c\) read with Rule 114B}](#)

iii. The Assessing Officer may allot PAN to any person either on his own or on a specific request from such person.

[{Section 139A \(2\) and \(3\)}](#)

### 7. Can a person obtain or use more than one PAN?

Obtaining or possessing more than one PAN is against the law.

[{Section 139A \(7\)}](#)

### 8. Where to apply for PAN?

In order to improve PAN related services, the Income Tax department has authorized UTI Investor Services Ltd (UTIISL) to set up and manage IT PAN Service Centers in all cities or towns where there is an Income Tax office and National Securities Depository Limited (NSDL) to dispense PAN services from TIN Facilitation Centers. For convenience of PAN applicants in big cities, UTIISL has set up more than one IT PAN Service Center and likewise there are more than one TIN Facilitation Centers.

### 9. How to apply for a PAN? Can an application for PAN be made on plain paper?

PAN application should be made only on Form 49A. A PAN application (Form 49A) can be downloaded from the website of Income Tax department or UTIISL or NSDL ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in), [www.utiisl.co.in](http://www.utiisl.co.in) or [tin.nsdl.com](http://tin.nsdl.com)) or printed by local printers or photocopied (on A4 size 70 GSM paper) or obtained from any other source. The form is also available at IT PAN Service centers and TIN Facilitation centers.

### 10. Can an application for PAN be made in Form 49A obtained from anywhere?

Yes, PAN application may be made on Form 49A obtained from any source other than IT PAN Service Centers or TIN Facilitation Centers. For instance, a PAN application may be made on form downloaded from the website of

Income Tax department or UTIISL or NSDL; or on form printed by local printers or a photocopy of downloaded or printed form.

**11. Can an application for PAN be made through Internet?**

Yes, application for fresh allotment of PAN can be made through Internet. Further, requests for changes or correction in PAN data or request for new PAN card (for an existing PAN) may also be made through Internet. For more details visit ([www.tin-nsdl.com](http://www.tin-nsdl.com))

**12. How do I get a PAN allotted quickly (TATKAL)?**

If an application for allotment of PAN is submitted through Internet and payment made through a 'nominated' credit card, the PAN is allotted on priority and communicated through email.

**13. How to find an IT PAN Service Center or TIN Facilitation Center?**

Location of IT PAN Service Centers or TIN Facilitation Centers in any city may be obtained from local Income Tax Office or any office of UTI/UTIISL or NSDL in that city or from websites of the Income Tax department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or UTIISL([www.utiisl.co.in](http://www.utiisl.co.in)) or NSDL (<http://tin.nsdl.com>)

**14. What services are provided by these IT PAN Service Centers or TIN Facilitation Centers?**

IT PAN Service Centers or TIN Facilitation Centers will supply PAN application forms (Form 49A) and forms for 'Request For New PAN Card Or/ And Changes In PAN Data', assist the applicant in filling up the form, collect filled form and issue acknowledgement slip. After obtaining PAN from the Income Tax department, UTIISL or NSDL as the case may be, will print the PAN card and deliver it to the applicant.

**15. What if I submit incomplete Form 49A?**

IT PAN Service Centers or TIN Facilitation Centers shall not receive any incomplete and deficient PAN application. However, these centers will assist applicants to correctly fill up form 49A or 'Request For New PAN Card Or/ And Changes In PAN Data', as the case may be.

**16. What documents and information have to be submitted along with the application for Form 49A?**

- a. Individual applicants will have to affix one recent, coloured photograph (Stamp Size: 3.5 cms x 2.5 cms) on Form 49A;
- b. Any one document listed in Rule 114 must be supplied as proof of 'Identity' and 'Address'; and
- c. Designation and code of the concerned Assessing Officer of Income Tax department will have to be mentioned in Form 49A.

**17. Which documents will serve as proof of 'Identity' in case of Individual applicants, including minors and HUF applicants?**

Copy of school leaving certificate or matriculation certificate or degree of a recognized educational institution or depository account or credit card or bank account or water bill or ration card or property tax assessment order or passport or voter identity card or driving license or certificate of identity signed by a MP or an MLA or a Municipal Councilor or a Gazetted Officer;

In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of Identity;

In case PAN application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of Identity.

**18. What is proof of 'Address' for Individual applicants, including minors and HUF applicants?**

Copy of electricity bill or telephone bill or depository account or credit card or bank account or ration card or employer certificate or passport or voter identity card or property tax assessment order or driving license or rent receipt or certificate of address signed by a MP/ MLA/Municipal Councilor / a Gazetted Officer;

In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of Address;

In case PAN application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of Address.

**19. What documents will serve as proof of Identity and Address for other applicants?**

Copy of Certificate of Registration issued by the Registrar of Companies or Copy of Certificate of Registration issued by the Registrar of Firms or Copy of Partnership Deed or Copy of Trust deed or Copy of Certificate of Registration Number issued by Charity Commissioner or Copy of Agreement or Copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority or

any other document originating from any Central or State Government Department establishing Identity and Address of such person.

**20. How to find 'Assessing Officer code'?**

Assessing Officer code may be obtained from Income Tax Office where you submit your return of income. Applicants who have never filed return of income may find out Assessing Officer code with the help of IT PAN Service Center or TIN Facilitation Center or jurisdictional Income Tax Office.

**21. Is a photograph compulsory for making an application for PAN?**

A photograph is compulsory only in case of 'Individual' applicants.

**22. What is the procedure for applicants who cannot sign?**

In such cases, Left Hand Thumb impression of the applicant should be affixed on Form 49A or '[Request For New PAN Card Or/ And Changes In PAN Data](#)' at the place meant for signatures and got attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.

**23. Is father's name compulsory for female (including married/divorced/widow) applicants?**

Only father's name is required to be filled in the PAN application (Form 49A). Female applicants, irrespective of marital status, should write only father's name in the PAN application

**24. Is it compulsory to mention telephone numbers on Form 49A?**

Telephone number is not compulsory, but if provided it may help in faster communication.

**25. Who can apply on behalf of non-resident, minor, lunatic, idiot, and court of wards?**

Section 160 of IT Act, 1961 provides that a non-resident, a minor, lunatic, idiot, and court of wards and such other persons may be represented through a Representative Assessee. In such cases, application for PAN will be made by the Representative Assessee.

**26. I had applied to the department but I do not know my PAN?**

Please contact the Aaykar Sampark Kendra (ASK) at 0124-2438000 (or 95124-2438000 from NCR) or visit the [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and go to '[know your PAN](#)'.

**27. Are there any charges to be paid at IT PAN Service Centers or TIN Facilitation Centers?**

UTIISL and NSDL have been authorized to collect Rs.60 + Service Tax as applicable, per PAN application and this includes cost of a tamper proof PAN card. This amount will have to be paid in cash at IT PAN Service Center or the TIN Facilitation Center.

**28. Do you need to apply for a PAN when you move or transfer from one city to another?**

Permanent Account Number (PAN), as the name suggests, is a permanent number and does not change during lifetime of PAN holder. Changing the address or city, though, may change the Assessing Officer. Such changes must, therefore, be intimated to nearest IT PAN Service Center or TIN Facilitation Center for required correction in PAN databases of the Income Tax department. These requests will have to be made in a form for 'Request For New PAN Card Or/ And Changes In PAN Data'

**29. I had applied to UTITSL/ NSDL a month ago but I have not received my PAN card and I have to file my return of income.**

Please contact Aaykar Sampark Kendra (0124-2438000 or 95124-2438000 from NCR) or [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or send an email to [pan@incometaxindia.gov.in](mailto:pan@incometaxindia.gov.in).

**30. Will the existing PAN cards issued by the Department remain valid?**

All PAN allotted and PAN card issued by the Department will remain valid. All persons who have been allotted a PAN need not apply again.

**31. Income Tax Department has issued me a PAN card; can I obtain a new tamper proof PAN card?**

For obtaining the tamper proof PAN card an application will have to be made in the form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)' to IT PAN Service Center or TIN Facilitation Center, in which existing PAN will have to be indicated and old PAN card surrendered. The payment of Rs.60 + Service Tax as applicable, will also have to be made.

**32. I had applied for PAN and received PAN number but have not received the PAN Card?**

Apply in the form for '[Request For New PAN Card Or/ And Changes In PAN Data](#)' at any IT PAN Service Center or TIN Facilitation Center quoting the PAN allotted to you.



**33. How will the new PAN card be delivered to me?**

The UTIISL or NSDL, as the case may be, will ensure delivery of new PAN card at the address indicated by you in the PAN application form or form for ['Request For New PAN Card Or/ And Changes In PAN Data'](#)

**34. I want to pay taxes today but I do not have a PAN?**

It takes about 15 days to get a new PAN allotted. However, PAN can be obtained in around 5 days if application is made through Internet and processing fee paid through credit card. It is advisable to initiate action for obtaining PAN well in time.

**35. Who should be contacted for inquiries regarding PAN applications?**

All such inquiries should be addressed to:

For UTIISL	For NSDL
The Vice President IT PAN Processing Centre, UTI Investor Services Ltd Plot No. 3, Sector - 11 CBD, Belapur Navi Mumbai-400 614 e-mail.- <a href="mailto:utiisl-gsd@mail.utiisl.co.in">utiisl-gsd@mail.utiisl.co.in</a> Tel No. 022-27561690 Fax No. 022-27561706	The Vice President Income Tax PAN Services Unit, NSDL 4th Floor, Trade World, A Wing Kamala Mills Compound, S. B. Marg, Lower Parel, Mumbai-400 013 e-mail.- <a href="mailto:tininfo@nsdl.co.in">tininfo@nsdl.co.in</a> Tel No. 022-2499 4650 Fax No. 022-2495 0664

Coupon number or Acknowledgement number, as the case may be, should be mentioned in all communications.